Office of Chief Counsel
Internal Revenue Service

memorandum

CC:[redacted]:TL-N-1499-99
[redacted]

date:

to: Chief, Examination Division, [redacted] District
Chief, [redacted]
Attn.: [redacted] Case Coordinator, [redacted]

from: Assistant District Counsel, [redacted] District, [redacted]

subject: [redacted]
Application of Section 1341 (Claim of Right Provision) to Settlement Payments Made by the Taxpayer in a Class Action Wrongful Termination Suit

You have requested our legal advice on the availability of the Section 1341 alternate tax computations for the taxpayer's taxable year [redacted]. You have provided the taxpayer's position paper with research provided by [redacted].

ISSUE:

Whether the taxpayer may treat payments made in settlement of a wrongful termination suit, and otherwise deductible in the taxable year [redacted] as "item[s]... included gross income for prior taxable years" that the taxpayer has "restored," for purposes of computing its tax under Section 1341.

CONCLUSION:

The tax computation under Section 1341 is not available to the taxpayer since settlement payments under a wrongful termination suit do not constitute restored items of gross income held under a claim of right. In addition, §1341(b)(2) makes §1341 unavailable to the taxpayer since the deductions claimed for wrongful termination payments are allowable with respect to items included in gross income by reason of the sale of stock in trade.

FACTS

During the course of the examination of its [redacted] through [redacted] tax returns, [redacted] submitted an informal claim for an affirmative adjustment to its tax liability. This informal claim is based on the application of the claim of right relief provision of § 1341 of the Code[1]. From the submission, it is apparent that claim was submitted on the advice of its independent tax consultant, a "[redacted]" accounting firm, that is has been marketing this §1341 idea to other [redacted] taxpayers. The issue involves an amount of tax equal to the tax rate differential on about $[redacted] in deductions. Assuming an average rate differential of [redacted]% between the years of inclusion and the years of deduction, this issue has the potential impact of about $[redacted] in lost tax revenues.

[redacted] manufactures and sells [redacted] and other [redacted] items. During the taxable year [redacted], [redacted] paid approximately $[redacted] in settlement of class action wrongful termination suit. According to the taxpayer, the [redacted] payments related to the "alleged" wrongful termination of employees from [redacted] through [redacted]. The taxpayer claims that the settlement payments are properly characterized as additional "cost of goods sold" relating to the products sold in the earlier period, since the labor expenses would have been incurred in manufacturing of products sold by [redacted] from [redacted] to [redacted][2]. Obviously, these

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[1] The facts upon which the claim is based have been provided by the taxpayer, but have not yet been verified by the examining agent. These facts are assumed to be true solely for purposes of our opinion on the narrow legal issue presented.

[2] In our opinion, the team coordinator should not automatically accept the proposition that the settlement payments are properly classified as cost of sales rather than a non-inventoriable administrative or other business expenses. If these expenses do not constitute cost of sales, no additional discussion is required - §1341 cannot possibly apply. Therefore, for purposes of providing a complete analysis, we will assume the payments are properly includible in cost of sales so that we can fully consider the taxpayer's Sec.

expenses were not deducted against gross sales on the tax returns filed for the earlier years. The taxpayer now argues that [redacted] overstated its taxable income and overpaid tax for most of the period between [redacted] to [redacted] because it did not account for (or more accurately, reserve for) the additional labor costs, represented by the settlement payments, on a current basis. It claims that absent the application of 1341, [redacted] will suffer a permanent economic cost, even after the deduction for settlement payments for the current taxable periods. The taxpayer claims that this loss is attributable to the decline in applicable tax rates between the years of income inclusion ([redacted] through [redacted] and the year of deduction ([redacted].

LAW and ANALYSIS:

A taxpayer who is subject to the claim of right doctrine has a deduction in the year in which the repayment is made. The existence of contingencies that may require adjustment or repayment of funds generally will not render the income nontaxable. The claim of right doctrine requires that a taxpayer currently include items in gross income when he has received or taken such items under claim of right without substantial restrictions upon disposition. North American Oil Consolidated v. Burnet, 286 U.S. 417 (1932). In United States v. Lewis, 340 U.S. 590 (1951), the application of the claim of right doctrine resulted in the taxpayer reporting certain amounts in income in 1944 although information discovered in a later year required him under compulsion of a court judgment to refund some of the amounts previously received. The Lewis Court held that the subsequent refunding of these items did not permit a recomputation of the tax liability for 1944, the year of inclusion. Rather, the Court held that the taxpayer should deduct the amount of the returned items as a loss in the later year of repayment. Due to a reduction in the effective tax rates from the year of inclusion to the year of deduction, the taxpayer suffered a net tax loss.

To mitigate the sometime harsh result of the Lewis decision, and a tax system based on annual accounting rather than transactional accounting, Congress enacted § 1341 in 1954. Under § 1341, the taxpayer's tax liability for the year of repayment is to be the lesser of the amounts calculated under the following two approaches:

> Under the first approach, the taxpayer merely calculates its tax liability after having

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1341 arguments.

deducted the repayment in arriving at taxable income. §1341(a)(4).

Under the Second approach, tax is computed for the year of repayment without the deduction, but with a reduction in tax liability equal to the reduction in tax that would have occurred in the year of receipt had the amount of the repayment been excluded from income. In essence, the taxpayer has a credit against tax equal to the amount of tax paid in the prior year on the income item. §1341(a)(5).

There are three requirements for taxpayers who wish to avail themselves of §1341 relief:

- §1341(a)(1)- an item was included in gross income for a prior taxable year (or years) because it appeared that the taxpayer had an unrestricted right to such item;

- §1341(a)(2)- a deduction is allowable for the taxable year because it was established after the close of such prior taxable year (or years) that the taxpayer did not have an unrestricted right to such item or to a portion of such item; and

- §1341(a)(3)- the amount of such deduction exceeds $3,000.

The taxpayer claims that it satisfies each of these requirements and is therefore eligible to reduce its tax liability. With respect to the first statutory requirement, the taxpayer will presumably claim[3] that [redacted] included items in gross income in prior taxable years by understating labor costs which should have been included in prior year's cost of goods sold.

The taxpayer will undoubtedly claim to have met the first requirement of § 1341 because, as of the close of the each of the respective tax years [redacted] through [redacted], it "appeared" that [redacted]

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[3]The taxpayer cites no judicial or administrative authority in its discussion. It merely attached a fax from [redacted] attaching, without analysis, Rev. Rul. 72-28, 1972 C.B. 269, Killeen v. Commissioner, 63-1 USTC ¶ 9351 (S.D. Cal. 1963), and Barrett v. Commissioner, 96 T.C. 713(1991). We will therefore assume certain arguments that we anticipate the taxpayer will later make when pursuing its §1341 claim.

had accrued and accounted for all labor costs in the prior periods. Following this logic, the taxpayer will claim therefore that it "appeared" that [redacted] had an unrestricted right to use the gross income from [redacted] through [redacted] which had not yet been diminished by additional labor costs, that it was subsequently required to pay in [redacted] in the form of wrongful termination damages.

With respect to the second statutory requirement, the taxpayer claims that after the close of the prior taxable years, it was established that [redacted] did not, in fact, have an unrestricted right to the gross income reported for those years, because [redacted] incurred additional labor costs which it was required to pay in [redacted]. Clearly the amount of the settlement payments exceeds $[redacted] to satisfy the third requirement.

PAYMENTS IN SETTLEMENT OF A WRONGFUL TERMINATION LAWSUIT DO NOT CONSTITUTE THE RESTORATION BY THE TAXPAYER OF AN ITEM INCLUDED IN GROSS INCOME FOR A PRIOR YEAR UNDER A CLAIM OF RIGHT

The taxpayer argument requires a contorted reading of the statute in order to treat the settlement payments made in [redacted] as items of gross income received or accrued under claim of right in prior years. The language of the statute indicates that the intended relief of §1341 is for a taxpayer who reported an "item" in "gross income" for a "prior taxable year" if it is established after the close of that taxable year "that the taxpayer did not have an unrestricted right to such item". Sec. 1341(a). The taxpayer attempts to fit the settlement payments into the classification of a restored item of gross income by using the definition of gross income found in Treas. Reg. 1.61-3. Treas Reg. 1.61-3(a) states that for manufacturers, "'gross income' means the total sales, less the cost of goods sold." While cost of sales clearly constitutes *a component* of the gross income computation, the taxpayer over-reads the Treas. Reg. by suggesting that the settlement payments were *items* previously *included in gross income under a claim of right.*

The statute is clear that section 1341 relief is restricted to items of income previously *received* and reported by a taxpayer who must repay those *same* items in a subsequent year. See, Smith Est. v. Commissioner, 110 T.C. 12 (1998). In other words, it seems that a better reading of the statute in the present scenario is that "gross income" for purposes of § 1341(a)(1) must means gross *receipts* which, of course, are included in the *computation of gross income.*

The taxpayer ignores the fact that §1341 requires a direct relationship between the item included in gross and the deductible repaid item. In the [redacted] situation, the sale of [redacted] and [redacted] from [redacted] through [redacted] and the payment to employees for wrongful termination were two separate and distinct transactions; there was not the requisite transactional nexus for §1341 application. The Tax Court has held that for §1341 to apply, the deductible restored items must be directly connected to the items that were previously included in gross income. Uhlenbrock v. Commissioner, 67 T.C. 818 (1977). In interpreting §§ 1341(a)(1) and 1341(a)(2), the Court required that the obligation to repay an item of income arise out of specific circumstances, terms, and conditions of the same transaction in which the amount was originally required to be included in income. See, Pahl v. Commissioner, 67 T.C. 286; and Blanton v. Commissioner, 46 T.C. 527 (1966), aff'd 379 F.2d 558 (5th Cir. 1967), which are discussed further below.

In Usher v. Commissioner, T.C. Memo 1980-180, the taxpayers received payments from two people under certain real estate option contracts totaling $200,000, which they were required to include in gross income for tax years 1973 and 1974. In 1975, the taxpayers paid $200,000 to a third person in settlement of a breach of contract action involving the same piece of real estate but arising out of a separate option contract from those which yielded the income in 1973 and 1974. Likewise, in this case, the Tax Court held that § 1341 was not available because the settlement arose out of a contract different from those which had produced the previously reported $[redacted] in gross income. The payments to the wrongfully terminated employees, made under the terms of a settlement in a class action suit, were wholly unrelated to the sale of [redacted] and [redacted] that produced income for the taxpayer from [redacted] through [redacted]. As in Usher, § 1341 does not apply here.

SECTION 1341(a) DOES NOT APPLY SINCE [redacted] HAD AN "ACTUAL" UNRESTRICTED RIGHT TO INCOME RATHER THAT THE "APPEARANCE" OF AN UNRESTRICTED RIGHT

Even if the wrongful termination costs could be view as items previously included in gross income, the taxpayer's arguments also fail. Treas. Reg. 1.1341-1(a)(1) provides that "income included under a claim of right" means an item included in gross income because it APPEARED FROM ALL THE FACTS AVAILABLE IN THE YEAR OF INCLUSION that the taxpayer had an unrestricted right to such item [Emphasis added]. In this case, [redacted] reported income from [redacted] and [redacted] sales, not because it *appeared* to have an unrestricted right to such income, but rather because it had an *absolute* right to such income. The unrestricted right requirement of §1341(a)(1) implies that the facts which are subsequently determined to have undermined the taxpayer's right to the income in the earlier years must have been in existence in the earlier year (but temporarily unknown). That is, if the taxpayer's right to the income is undermined by a fact that arose in a year subsequent to the year the income was received, the taxpayer does not satisfy the unrestricted right test. In other words Section 1341 does not apply if the taxpayer included income under an *absolute* right to income existing at the close of the taxable year. Rev. Rul. 58-226, 1958-1 C.B. 318.

The disallowance of §1341 relief under this subsequent event test argument is supported by several court opinions. See, Blanton v. Commissioner, 46 T.C. 527 (1966) aff'd per curiam, 379 F.2d 558 (5th Cir. 1967), Pahl v. Commissioner, 67 T.C. 286 (1976) and Usher v. Commissioner, T.C. Memo. 1980-180. Blanton, for example, dealt with a repayment of salary to a corporate taxpayer that was determined to be excessive and non-deductible under §162. In the earlier years, the taxpayers received a salary from a business, and in a later year entered into an agreement with the business that if the salary was ever deemed to be excessive by the IRS in an audit, the taxpayer would have to return any amounts deemed excessive. When a portion of the salary was deemed excessive upon audit in a later year, the taxpayers were required to repay the excess salary to the businesses. The courts in each case found that the taxpayers did not satisfy the unrestricted right test of section 1341. In Usher, the Tax Court observed that § 1341 "does not apply where the taxpayer did, in fact, have an unrestricted right to receive the amount in the prior year and the obligation to repay arose as a result of subsequent events." The courts held that the lack of an unrestricted right to income must arise out of the circumstances, terms and conditions of the original payment of the income, and not out of circumstances, terms and conditions imposed on the payment of income by a subsequent event[4].

In the present case, the taxpayer had no existing legal obligation during the years [redacted] through [redacted] that required it to make payments to its terminated employees. Viewed another way, no event of liability for wrongful termination had occurred that would have permitted a deduction for labor costs under the all events test of §461 for those prior years. As of the close of those tax years, the taxpayer had, as a matter of fact and law,

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[4]The Sixth Circuit reached a different result in Van Cleave v. United States, 718 F2d 193 (6th Cir. 1983) where *prior to receipt*, the employee had entered into a valid contract with the employer to repay amounts held to be nondeductible.

the actual unrestricted right to the sales proceeds it received. Thus, as of the close of those taxable years, the taxpayer had an *absolute* right to retain its gross income from sales. The fact that subsequent litigation created a potential liability for wrongful termination does not make §1341 available to the taxpayer. A later accruing liability does not, in any way, establish that the taxpayer did not, in fact, have an unrestricted right to the sales income at the close of the taxable year in which earned[5].

THE COST OF GOODS SOLD COMPONENT OF THE GROSS INCOME COMPUTATION HAS NO RELEVANCE IN DETERMINING WHETHER SECTION 1341 RELIEF IS AVAILABLE.

The taxpayer attached a copy of Revenue Ruling 72-28 to its submission to the examination team. However, it seems that Revenue Ruling 72-28 supports the government's rather than the taxpayer's position by providing further authority for the government's argument that Sec. 1341 applies only to the gross receipts component of gross income and not the cost of sales component. The taxpayer in Rev Rul. 72-28 was a public utility company that was subjected to a contingent rate increase on its gas purchases in 1969. The taxpayer passed these rate increases on to its customers dollar for dollar by collecting a corresponding amount of the increase in the purchased gas expense[6] from the customer. The taxpayer properly reported the *additional amount collected as gross income* in 1969. It, of course, deducted the additional cost of gas as a cost of goods sold in 1969 as well.

During 1970, the taxpayer received refunds from its suppliers of some of the cost increases paid to them in 1969. The taxpayer included these supplier refunds in its gross income for 1970. Also in 1970, the taxpayer made corresponding equivalent refunds to its customers. The taxpayer sought §1341

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[5] A recent District Court opinion dealing with a public utility is at odds with the IRS's "Subsequent Event Theory" discussed herein and supported by the Tax Court. See, Dominion Resources, Inc v. United States, 83 AFTR2d ¶ 99-543 (EDVA 1999). We expect that in light of the Services' success in the Tax Court in using this theory, the Service will continue to follow the Court's holding in Blanton v. Commissioner, 46 T.C. 527 (1966).

[6]In essence, the taxpayer's gross receipts and cost of sales increased by the same amount for 1969, leaving *gross income* as defined by Re. 1.61-3 unaffected.

treatment for the amounts repaid to its customers in 1970 and deductible for that year. The issue in Rev Rul 72-28 was whether §1341 applied, even though for 1969 the taxpayer had increased its cost of sales by an amount equal to the increase in gross receipts from its customers, causing no net effect on gross income.

The Service ruled that §1341 applied to refunds made by the public utility company to its customers, for which it could claim a deduction in the subsequent year. The Service held that the fact that the taxpayer had increased cost of sales in prior years under a claim of right "has no relevancy in determining the application of Sec. 1341" For the same reason, we submit that [redacted]'s increases to cost of sales for [redacted] do not indicate §1341 treatment, even if the taxpayer may be able to prove some transactional nexis with gross receipts for prior taxable years.

An example in 502 -1st T.M., Gross Income: Tax Benefits, Claim of Right and Assignment of Income illustrates this point:

> Example: In 1995, U's supplier increases the cost of gas by $500,000; U increases cost of inventory, and thus cost of goods sold, by $500,000. U also increases charges to customers by $500,000, and includes the extra $500,000 in gross receipts and in gross income. U's 1995 taxable income is the same as it otherwise would have been. In 1997, U's supplier refunds $500,000 to U, which U refunds to its customers. U must include the $500,000 in gross income and is allowed to deduct the $500,000 of customer refunds. U's 1997 taxable income is the same as it otherwise would have been. U is permitted to use Section 1341 even though U deducted $500,000 in 1995 as part of cost of goods sold. Assume that U's 1995 tax bracket is 34% and that U's 1997 tax bracket is 15%. Under Section 1341, the $500,000 deduction in 1997 in effect reduces U's 1997 tax liability by $170,000 ($500,000 X .34). U's 1997 taxable income without regard to the $500,000 deduction is $500,000 more than it would have been without the refunds, and thus U's 1997 tax liability increases by $75,000 ($500,000 X .15). Thus, U's 1997 tax liability is $95,000 ($170,000 - $75,000) less than it would have been had there been no supplier charges, customer charges, supplier refund, or customer refunds. This is so even though U's 1995 and 1997 taxable incomes were unaffected by the existence of those transactions. Maule, Gross Income: Tax Benefits, claim of Right, and Assignment of Income, 502-1st T.M. pg. 171.

Chief Counsel reviewed the conclusion in Rev. Rul. 78-28 which created an apparent windfall for taxpayers as the above example illustrates. In GCM 35403, Counsel addressed the Reg. 1.61-3 issue by stating that the term "included in gross income" must mean "included in the computation of gross income." In GCM 35403, Chief Counsel emphasized that §1341(a)(1) does not refer merely to "gross income" but uses the phrase "an *item* of gross income." The importance of this distinction is reinforced by §1341(a)(2) which states that a deduction is allowed in a later year because it is established that the taxpayer did not have an unrestricted right to the ***item***. It follows that it must be possible to identify the various component items of gross income in order for §1341 to have any vitality. The GCM states that use of the Treas. Reg. 1.61-3 definition would eliminate the concept of an ***item***. Accordingly, we read GCM 35403 to mean that the cost of goods sold component must be ignored for purposes of §1341.

<u>SECTION 1341(b)(2) PRECLUDES THE TAXPAYER FROM USING SECTION 1341 TO COMPUTE ITS TAX LIABILITIES FOR [redacted] AND [redacted]</u>

It also seems apparent that Sec. 1341(b)(2) precludes this taxpayer, a manufacture and seller of inventoriable goods, from using §1341 to determine its tax liability. Section 1341 does not apply to deductions attributable to repayment of items included in gross income in a previous year on account of sale or disposition of inventory. Sec. 1341(b)(2); Regs. Section 1.1341-1(f)(1). The taxpayer is a manufacturer of goods; it maintains inventory of these manufactured goods for sale in the ordinary course of its business.

The taxpayer will attempt to sidestep the inventory exception of §1341(b)(2) by arguing that the exception applies only to sales returns and allowances, sales discounts, and similar items. The taxpayer claims that the events that require a manufacturer such as [redacted] to restore prior reported income pursuant to a court judgment or out of court settlement do not constitute the types of events that fall within the inventory exception. To state the taxpayer's position another way, the §1341(b)(2) exception does not apply to payments which represent a splitting or division of profits, even if the profits have their origin in the sale of inventoriable goods. As authority, the taxpayer relies on <u>Killeen v. United States</u>, 1 USTC ¶ 9351 (S.D. Cal. 1963), a copy of which it attached to its submission. The taxpayer will argue that the facts in <u>Killeen</u> are analogous to the [redacted] situation. In our view, <u>Killeen</u>, an unreported District Court case, does not support the taxpayer.

In Killeen, a manufacturer and a designer entered into a joint venture agreement to produce and market a speed control device. The joint venture agreement provided that the net profits would be divided equally between the manufacturer and the designer. Net profits were defined in the joint venture agreement to be gross receipts minus certain enumerated costs of manufacturing. The manufacturer collected all of the receipts and retained all of the net profits in contravention of the agreement. The designer later obtained a judgment in state court for its portion of the net profits that had been wrongfully withheld. The manufacturer then paid over the required share of profits and claimed §1341 relief for the deductible payment to the designer. The Service tried to invoke §1341(b)(2) to preclude the taxpayer from availing itself of § 1341 by arguing that the payment to the designer had previously been included in gross income "by reason of the sale or other disposition of stock in trade". The District Court held that the amount paid to the designer in satisfaction of the judgment was net profits previously reported by the manufacturer and *not* items included in gross income on account of the sale of inventory.

The taxpayer apparently views the Killeen situation as an exception to the §1341(b)(2) exception. The only *true* exception to that provision applies to public utilities. In fact, §1341(b)(2) simply does not come into play in the Killeen scenario. The facts of Killeen show that the issue pertained to the division of net profits under a contractual arrangement, after the taxpayer had reported all of the profits in his gross income. The case did not deal with sales returns and allowances, sales discounts, and the like. Therefore, there was no §1341(b)(2) issue for the Court to consider[7].

Killeen is clearly distinguishable from the [redacted] case since there is no income splitting occurring here, although the taxpayer has suggested, unrealistically, that payments to the remediation contractor constituted the splitting of profits. In any event, the taxpayer's reliance in Killeen illustrates the frivolity of its entire §1341 argument. The arguments that the taxpayer must make to avoid §1341(b)(2) actually create a non-sequitur with its argument that §1341 applies at all. In order for the taxpayer to obtain §1341 relief in the first instance, it must establish that the remediation expenses constitute costs of goods sold in order to fit into the § 1.61-3 definition of gross income. To prevail on this point, the taxpayer must prove that the clean-up costs were, in fact, cost of manufacturing

[7] In our view, the §1341(b)(2) issue probably should not have been advanced by the government.

[redacted] and [redacted] materials from [redacted] to [redacted]. If the taxpayer is successful in this regard, the wrongful termination costs should reasonably be treated as cost of manufacturing, i.e. inventory costs. If that is the case and the costs are inventoriable, §1341(b)(2) precludes the taxpayer from using §1341 to compute its income tax liability. The taxpayer can hardly argue that the wrongful termination expenses are cost of goods sold on one hand and the repayment or splitting of gross revenue on the other.

As can be inferred from the foregoing discussion, there are no decided cases or administrative rulings on all fours with this issue. However, Mair Brewing Company v. Commissioner, T.C. Memo. 1987-385 illustrates that the Tax Court does not consider business expenses as items that were "included in gross income" even if such expenses constitute costs of goods sold. The Tax Court distinguished Killeen and other similar cases dealing with commissions and other selling expenses, noting that in those cases there was a sharing of the sales or purchase price that taxpayers had included in gross income in prior years and that they were required to repay in later years. Section 1341 applies in those cases. For the foregoing reasons, Section 1341 does not apply to the settlement payments from the wrongful termination action in this case.

SECTION 1341 RELIEF IS RESTRICTED TO ITEMS OF INCOME PREVIOUSLY RECEIVED AND REPORTED BY A TAXPAYER WHO MUST REPAY THOSE SAME AMOUNTS IN A SUBSEQUENT YEAR.

Because of a number of corporate restructuring transactions, it is not entirely clear that [redacted], which has paid the wrongful termination amounts, is the same taxpayer that reported the relevant gross income for years [redacted] through [redacted]. This may be a further basis for disallowance of §1341 relief. See, Kraft v. United States, 991 F.2d 292 (6^{th}. Cir. 1993). However we see no need to fully develop this additional argument at this time in light of the multi-pronged basis for disallowing §1341 relief discussed above. If you later feel that development of this issue is appropriate, feel free to request our further assistance.

RECOMMENDATION:

We recommend that the taxpayer's claim be denied in full. We believe that the taxpayer's chances of prevailing on this issue if litigated are negligible. Accordingly, we further recommend that you afford no value to the taxpayer's claim for purposes of negotiating the resolution of this issue in isolation or for resolving any issues raised by the taxpayer or the examiner during the course of the audit.

This concludes our advice and recommendation. Please feel free to call Attorney [redacted] at [redacted] with any additional questions you may have. We are forwarding a copy of this advice to the Assistant Regional Counsel (Tax Litigation) (CC:NER) and to the Office of Assistant Chief Counsel (Field Service)(CC:DOM:FS) for mandatory 10 day post review. To assure that the National Office has had sufficient time to review our advice, we request that you refrain from taking any action with respect to the taxpayer's claim prior to July 9, 1999.

[redacted]
Assistant District Counsel

cc: Assistant Regional Counsel (Tax Litigation) (CC:[redacted])
Office of Assistant Chief Counsel (Field Service)(CC:DOM:FS)